

For the year January 1 - December 31, 1997, or fiscal year beginning _____, 1997, ending _____, 1998

Name(s) as shown on return

Social Security Number

PART I: For Form 40 filers. If you are filing Form 43, use PART II on the back of this form.

A. Alternative Energy Device Deduction. See instructions, page 18.

Year Acquired	Type of Device	Total Cost	Percent		
1. 1997		\$	X 40% =	1	
2. 1996		\$	X 20% =	2	
3. 1995		\$	X 20% =	3	
4. 1994		\$	X 20% =	4	
5. Total deduction. Add lines 1 through 4. Enter here and on line 19, Form 40.					5

B. Retirement Benefits Deduction. See instructions, page 18.

1. Maximum allowance (\$15,912 or \$23,868)	1		
2. Retirement benefits received under federal Railroad Retirement Act	2		
3. Retirement benefits received under federal Social Security Act	3		
4. Balance (line 1 minus lines 2 and 3)	4		
5. Amount of eligible retirement annuity included in federal income	5		
6. Enter the smaller of lines 4 or 5 here and on line 21, Form 40.	6		

C. Other Subtractions. See instructions, pages 18 and 19.

1. Federal income tax credits for alcohol or gasohol	1	
2. Contributions to the Idaho Medical Assistance Account	2	
3. Expenditures for personal care services	3	
4. Maintaining a home for the aged and/or developmentally disabled	4	
5. Idaho lottery winnings	5	
6. Income earned on a reservation by a Native American	6	
7. Interest earned on a medical savings account	7	
8. Other subtractions. Identify.	8	
9. Total other subtractions. Add lines 1 through 8. Enter on line 27, Form 40.	9	

D. Credit for Income Taxes Paid to Another State. See instructions, page 19.

1. Idaho tax, line 39, Form 40	1			Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2. Other state's adjusted income	2			
3. Idaho adjusted income from line 29, Form 40	3			
4. Divide line 2 by line 3. Enter percentage here.	4		%	
5. Multiply line 1 by line 4. Enter amount here.	5			
6. Other state's tax due from its tax table or rate schedule less its income tax credits	6			
7. Enter the smaller of lines 5 or 6 here and on line 40, Form 40.	7			

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 20.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*

3. List each family member you are claiming:

Name of Family Member	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmental disability

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 63, Form 40.

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A. Other Subtractions. See instructions, pages 20 through 22.

1		Attach a copy of the income tax return and a separate Form 39 for each state for which a credit is claimed.
2		
3		
4	%	
..... me tax credits		5
		6
		7